



[4830-01-P]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part1

[REG-130074-11]

RIN 1545-BK54

Rules Relating to Additional Medicare Tax; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to notice of proposed rulemaking and notice of public hearing.

SUMMARY: This document contains corrections to a notice of proposed rulemaking and notice of public hearing (REG-130074-11) that was published in the **Federal Register** on Wednesday, December 5, 2012 (77 FR 72268). The proposed regulations are relating to Additional Hospital Insurance Tax on income above threshold amounts ("Additional Medicare Tax"), as added by the Affordable Care Act. Specifically, these proposed regulations provide guidance for employers and individuals relating to the implementation of Additional Medicare Tax.

FOR FURTHER INFORMATION CONTACT: Andrew K. Holubeck or Ligeia M. Donis at (202) 622-6040 (not a toll free number).

SUPPLEMENTARY INFORMATION:

Background

The notice of proposed rulemaking and notice of public hearing (REG-130074-11) that is the subject of these corrections is under

Section 1.1401-1 of the Income Tax Regulations.

Need for Correction

As published, the notice of proposed rulemaking and notice of public hearing (REG-130074-11) contains errors that may prove to be misleading and are in need of clarification.

Correction of Publication

Accordingly, the notice of proposed rulemaking and notice of public hearing (REG-130074-11), that was the subject of FR Doc. 2012-29237, is corrected as follows:

1. On page 72268, in the preamble, column 2, under the caption “DATES”, line 6, the language “Must be received by March 5, 2013.” is corrected to read “Must be received by February 28, 2013.”.
2. On page 72272, in the preamble, column 3, under the paragraph heading “Comments and Public Hearing”, line 16, the language “www.regulations.gov. or upon request. A” is corrected to read “www.regulations.gov or upon request. A”.

3. On page 72273, in the preamble, column 1, under the paragraph heading "Drafting Information", line 3, the language "Gerstein and Ligeia M. Donis of the" is corrected to read "Gerstein, formerly of the Office of the Division Counsel/Associate Chief Counsel (Tax Exempt and Government Entities), Andrew Holubeck and Ligeia M. Donis of the".

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